



J. TYLER McCAULEY  
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

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May 7, 2003

TO: Supervisor Yvonne Brathwaite Burke, Chair  
Supervisor Gloria Molina  
Supervisor Zev Yaroslavsky  
Supervisor Don Knabe  
Supervisor Michael D. Antonovich

FROM: J. Tyler McCauley *tm*  
Auditor-Controller

**SUBJECT: REVIEW OF SHERIFF'S CONTRACT CITY BILLING PRACTICES**

We have completed a review of the Sheriff's contract city contracting and billing. The purpose of our review was to determine whether the Sheriff was providing the required level of service to the contract cities and billing for all services provided.

Our review included examining the law enforcement contracts to determine the services to be provided. We also reviewed the Sheriff's records of the actual services provided, and the Sheriff's billing process to determine whether the Sheriff bills the cities for all services provided. We also contacted other county sheriff's departments, and compared their procedures with Los Angeles County's to identify best practices.

**Review Summary**

Our review disclosed that the Sheriff's law enforcement contracts, record keeping and billing practices are not adequate to determine the level of service actually being provided. The Sheriff does not have accurate records of the actual services provided and bills the cities based on the budget. We also noted that the contracts do not indicate the level of service to be provided by the Sheriff. As a result, we were unable to determine whether the contract cities reimburse the Sheriff for all patrol services they receive. The following are examples of our findings.

**Contracts for Law Enforcement Services**

The Sheriff Department's contracts for law enforcement services with cities do not provide sufficient detail on the level of service to be provided by the Sheriff. The contracts state that services to be provided "shall be mutually agreed to by both the City and County." The cities send the Sheriff service request letters each year, but without sufficient detail on service level. As a result, service and financial accountability generally found in service contracts is missing, and there is no objective basis to measure contract compliance.

### **Contract City Billings**

The contracts also state the Sheriff is to bill contract cities for actual services provided. However, the Sheriff does not have sufficient supporting documentation or related systems to bill based upon actual services, and bills for services based on the contract budget. The system the Sheriff currently uses to monitor deputy time is not accurate and can not be used to monitor actual services or to bill the contract cities.

The Sheriff has previously chosen not to implement recommendations to use employee timecards for time allocation purposes, which is the most generally accepted method to capture essential cost accounting and billing information. Because of this, and the unreliable time monitoring discussed above, we could not determine if the cities were billed for all services they received.

We continue to recommend the Department adopt a timecard system to allocate staff time in order to provide essential data to support accurate billings to contract cities and provide essential cost accounting data such as expenditures for other programs. However, the Sheriff recently started testing new software designed to increase the accuracy and reliability of their current systems, and therefore may again elect to not use timecards to account for services. Regardless, the Department should correct the problems that make its existing time monitoring process unreliable to support billings based on actual services provided.

### **Budget Impact**

The Sheriff also needs accurate time accountability to ensure the Department is maximizing its revenues and not subsidizing contract cities for law enforcement services. Any such subsidies put additional pressure on the Department's budget.

Details of our review including recommendations for corrective action are included in the attached report.

### **Review of Report**

We reviewed this report with Sheriff management. Their attached response indicates that the Sheriff agrees with five of the eight recommendations in our report. The Sheriff disagrees that he should charge the cities for the cost of the actual services provided. Instead, he will continue to bill based upon budget. This practice will continue to result in the County either subsidizing the cities or overcharging them. We still believe the cities should be charged for the actual costs of the services provided.

In addition, the Sheriff disagrees that timecards should be used to allocate costs and indicates it would be too complicated and time consuming. We believe the Sheriff has significantly overstated the complexity and time required for this process. For example, the Sheriff estimates it would take 15 minutes per day per employee to fill out a

timecard. Our experience with employees performing multiple tasks has been approximately 30 seconds to one minute. If the Sheriff does not use timecards, he will have to utilize another method to obtain accurate, credible records of the time spent servicing contract cities. The Sheriff's response indicates his Mechanism Committee is working on a system to accomplish this.

If you have any questions, please contact me or have your staff contact DeWitt Roberts at (626) 293-1101.

JTM:DR:MP

Attachment

c: David E. Janssen, CAO  
Leroy D. Baca, Sheriff  
Lloyd W. Pellman, County Counsel  
Violet Varona-Lukens, Executive Officer  
Public Information Officer  
Audit Committee

## **Sheriff's Department Contract City Billing Review**

### **Background and Scope**

The Sheriff's Department (Sheriff or Department) provides law enforcement (patrol) services in the unincorporated areas of the County and to 41 cities in the County that contract with the Sheriff for those services (contract cities). The Sheriff has approximately 2,200 deputies assigned to patrol service, with approximately 1,000 deputies assigned to the contract cities. In fiscal year 2001-02, the Sheriff collected over \$170 million for contract city patrol services.

Our review included examining the law enforcement contracts to determine the services to be provided. We also reviewed the Sheriff's records of the actual services provided, and the Sheriff's billing process to determine whether the Sheriff bills the cities for all services provided. We also contacted the sheriff's departments from Orange, Riverside, Sacramento, and San Bernardino Counties and compared their procedures with the Los Angeles County's to identify best practices.

### **Review Summary**

Our review disclosed that the Sheriff's law enforcement service record keeping and billing practices are not adequate to determine the level of service actually being provided. The Sheriff does not have accurate records of the actual services provided and bills the cities based on the contract budget.

We also noted that the contracts do not indicate the level of service to be provided by the Sheriff. As a result, service and financial accountability information generally found in service contracts is missing, and there is no basis to measure contract compliance. In addition, the Sheriff cannot ensure that the Department is maximizing its revenues and not subsidizing contract cities for law enforcement services. The following are the detailed results of our review.

### **Law Enforcement Contracts**

#### **Contract Service Levels**

Each contract city signs a Law Enforcement Services Contract which is approved by the Board of Supervisors. The contracts have a five-year term. The contract is the same for all contract cities and has not changed substantially since it was developed in the 1970's.

The Sheriff's contracts with the cities do not specify the amount of patrol service to be provided or any other service level information. Instead, the contracts indicate that the services to be provided "shall be mutually agreed to by both the city and the County." We also noted that the contracts do not indicate the amount that the cities will pay. The contracts only indicate that the Sheriff will bill the cities for all services provided.

The contracts with the cities have a five-year term. The Sheriff's practice is to meet with city managers/administrators each year of the contract term to discuss the city's law enforcement needs. Station Captains recommend the number and level of deputies for each city. The Captains do not always provide formal documentation of their recommended service level to contract cities. The cities are then required to send a letter to the Sheriff at the beginning of each fiscal year indicating the requested level of service. The Sheriff considers the cities' request letters to be the agreed-upon service levels, and records the service levels on internal service level forms.

We noted that the letters from the cities are not referenced in the contracts. As a result, contract city service levels and contract dollar amounts are not disclosed when the contracts are approved by the Board, and the service levels and dollar amounts are not signed by both parties. In addition, we reviewed the letters from seven cities and noted that four of them did not actually indicate the cities' desired service level. Specifically:

- Three of the letters indicated the cities wanted "the same service level as the previous fiscal year." However, the prior years' letters for these cities also referred to previous year's service levels and the Sheriff did not have any request letters for these cities that actually indicated the specific service levels requested.
- One city's letter only requested changes to the desired service level (i.e., adding additional deputies), but, again because the Sheriff did not maintain the previous request letters from the city, we could not determine the actual service level requested.

The Sheriff's current process does not effectively identify the agreed-upon contract city service levels in the contract. As a result, the Department does not have an objective basis to measure its contractual compliance. To strengthen the process, the Sheriff should work with County Counsel to include specific service level and dollar amount information in the contracts at the beginning of each five-year contract period. Any adjustments to service levels would be handled through contract amendments (service level adjustments are discussed further below).

We reviewed law enforcement contracts from the Orange, Riverside, Sacramento, and San Bernardino County Sheriff's Departments and noted that the contracts for all four counties clearly specify service levels and dollar amounts.

### **Recommendation**

- 1. Sheriff management work with County Counsel to include specific service level information and the amount to be paid by the contract cities in the contract city law enforcement contracts.**

## **Service Level Adjustments**

In addition to the annual service level requests described above, cities occasionally request mid-year service level changes. We noted these changes are not incorporated into the contract by amendment and are not signed by both parties.

In addition, mid-year service level changes are not well documented. We tested seven service level changes indicated on the Sheriff's internal service forms used to record the expected service level for contract cities. For three cities, the Sheriff could not provide documentation indicating the cities had requested the changes. In addition, for one city, the Sheriff decreased the service level by four Deputies on their internal forms, when the city's letter only requested a reduction of two Deputies. Again, because of the lack of accurate records on the actual services provided discussed later in this report, it is unclear if the city received the desired level of service, or was over or under billed.

If a city wishes to change its service level either at the beginning of a contract year or at another time, the changes should be made by a contract amendment signed by the city and the Sheriff. To accomplish this, the Sheriff should work with County Counsel to revise contract language to allow the Sheriff and city to change the contract service levels during the contract term.

## **Recommendations**

### **Department management:**

- 2. Work with County Counsel to revise contract city contract language to allow the Sheriff and cities to revise service levels during the contract term.**
- 3. Ensure service level changes are documented through contract amendments signed by the city and the Sheriff.**

## **Contract City Billings and Actual Service Levels**

The Sheriff's contract city law enforcement contracts specify that the Sheriff will bill contract cities for all services performed each month. However, the Sheriff does not bill contract cities based on actual services provided.

The Sheriff has a system to monitor where some staff provide services. However, as discussed later, the system is not accurate and is not designed or used for billing purposes. The Sheriff bills the cities for 1/12<sup>th</sup> of the expected costs of the initial planned service level each month. The Sheriff does adjust bills to contract cities for long-term reductions in service (e.g., if a position is vacant for an extended period). However, we noted that these adjustments are not always made accurately or consistently. In addition, the Sheriff does not keep documentation supporting these adjustments.

The lack of accurate records of actual services provided to contract cities could result in the Sheriff subsidizing contract cities for their law enforcement services. Any such subsidies put additional pressure on the Department's budget. Therefore, the Department needs to develop procedures to accurately track actual services provided for all billable staff, and bill based on the actual services provided up to the contract maximum.

Department management indicated billing based on actual services could result in significant billing fluctuations from month-to-month. If this becomes a problem, the Department should consider continuing to bill 1/12<sup>th</sup> of the contract amount each month, and reconcile billings to actual services at year-end. Based on these reconciliations, the Department should submit additional billings or refunds to cities as necessary at year-end.

In our 1997 audit report and in several follow-up reports, we recommended that the Sheriff require all staff to complete timecards; which is the most generally accepted method to capture essential cost accounting and billing information. In our 2002 follow-up report, we also recommended that the Department develop procedures for staff to allocate their time to separate tasks/jobs on their timecards. We noted that while Sheriff staff complete various forms of timecards, the Department does not use timecards to allocate staff time to separate tasks.

We continue to recommend that the Sheriff require all staff, particularly contract city patrol staff, to use timecards to allocate their time to specific tasks. Staff who provide services to contract cities should identify the time spent patrolling the cities and unincorporated areas. The County-wide Accounting and Purchasing System (CAPS) has the capability to capture this information for billing purposes. We noted that two of the seven other Sheriff departments that we contracted (Sacramento and Riverside Counties) require their staff to complete timecards as part of the supporting documentation to bill cities for actual services provided.

### **Recommendations**

#### **Sheriff management:**

- 4. Modify staff timecards to include time allocation information and require patrol staff to allocate their time to key tasks, including services contract cities and unincorporated areas, on their timecards.**
- 5. Use CAPS to accumulate timecard information and bill contract cities for the actual services provided up to the contract maximum.**

## **Recording and Billing of Actual Services to Contract Cities – Existing Systems**

Based on our discussions, it appears that the Sheriff may choose not to implement our recommendation to develop timecards to allocate patrol time. Instead, the Department may decide to use existing systems that are intended to monitor deputy patrol time. However, we reviewed these systems and noted significant accuracy and design problems. As a result, these systems cannot currently be relied upon to monitor and bill cities for the actual services provided by the Sheriff.

If the Sheriff continues to use existing systems to monitor services, the Department needs to improve the accuracy and reliability of the information from the system, and then use the system to bill contract cities for the actual services provided. The following are descriptions of the problems noted with the Department's current systems to monitor deputy patrol time.

### **Patrol Monitoring System Data**

The Department gathers data on patrol staff time through its dispatch system. Data on the system is recorded by having patrol staff log onto the system at the beginning of each shift. The system keeps a record of where deputies provide services based on deputy input and information automatically recorded when cars are dispatched on calls.

Because the dispatch system does not provide data in a form that can be used to monitor actual services provided, station staff manually enter dispatch system data into computer spreadsheets called minutes reports to track actual services provided.

Our review disclosed inaccuracies in the minutes reports. We recalculated the amount of time shown as worked in contract cities for three stations over five days and noted miscalculations for every station for each day. The total daily errors ranged from 48 minutes to 83 hours. The following are examples of the errors noted:

- The Compton station misreported (under and over reported) hours worked by Sergeants by 22 hours and hours worked by deputies by 16 hours for one of the days reviewed. The station also underreported non-sworn staff services by 46 hours on the same day.
- The San Dimas station over-reported deputy services by 33 hours and underreported other staff time by 12 hours for one day.
- The Santa Clarita station reported zero non-billable "excess" minutes for the five days reviewed. However, we noted 33 excess hours were provided.

In addition to our detailed testwork, we reviewed minutes reports for large or unusual variances and noted two instances where management did not identify significant errors. Specifically:

- The Lynwood station underreported services provided by approximately 6,500 hours in FY 2001-02 by including these services in a non-billable category.
- The Carson station over-reported Sergeant services by 1,445 hours in February 2002.

The minutes reports also do not adequately separate out different levels/shifts of patrol staff. We noted certain patrol staff levels are combined into one category. Because different levels/shifts have different billing rates, combining the categories prevents the Sheriff from using the minutes reports to monitor the initially planned service levels to contract cities.

We also noted the following inconsistencies with minutes reports:

- Stations do not account for all overtime provided to contract cities. We noted a few instances where the stations did not record overtime in minutes reports for certain types of non-billable overtime. To ensure that all services are accounted for, the Department should separately track and monitor non-billable overtime.
- Stations do not consistently track services provided by training deputies. For example, the San Dimas station records training deputy services in an “excess minutes” (non-billable) category, while the Compton station records these services as billable.
- Stations do not consistently account for services provided by two-deputy patrol vehicles. For example, when a two-deputy unincorporated area vehicle assists a city, the Santa Clarita Valley station accounts for the services provided by both deputies as billable. However, the San Dimas station records the minutes provided by one deputy as billable and the second deputy as “excess minutes” (non-billable).
- Station staff can adjust minutes reports data after they have been completed without approval from management. For example, in June 2002, the Compton station reported 240 civilian hours provided to the contract city; whereas, the Department’s finalized minutes report indicates that 160 hours were actually provided. The station could not provide documentation to support the changes, and there was no documentation indicating that Station management had approved the adjustment.

The inaccuracies in the minutes reports noted in our testwork are the result of inadequate and inconsistent procedures, data input mistakes, calculation errors, and other problems. These errors indicate that it may be extremely difficult for the Sheriff to use the minutes reports to obtain accurate information on actual services provided to contract cities.

As indicated earlier, we recommend that the Sheriff require all staff, particularly contract city patrol staff, to use timecards to allocate their time to specific tasks, and to bill

contract cities for actual services provided (as required by the contracts), based on the timecards. However, the Department is aware of the problems with the minutes reports. The Department has already developed software to automatically transfer data from the dispatch system directly into a new report to replace the current minutes reports to improve the accuracy of the information. The Department recently initiated a pilot project using this new software and plans on implementing this process department-wide by July 1, 2003. In addition, Sheriff management indicated they are continually working with station staff to improve minutes reports data. Management believes their new program and monitoring efforts will minimize data input errors and increase the accuracy and reliability of the information from the reports.

If Sheriff management decides not to use timecards to account for services, the Department will need to address the problems with the minutes reports discussed above. Once management has verified that the minutes reports data is accurate, management should develop procedures to bill contract cities based on the actual services provided up to the contract maximum as recorded on the minutes reports.

### **Recommendations**

**If the Sheriff decides not to use timecard data to account for contract city services as indicated in Recommendations 4 and 5 above:**

- 6. Sheriff management take action to address the minutes reports problems noted in our review.**
- 7. Once management has verified that the data and reports are accurate, Sheriff management develop procedures to bill contract cities based on the actual services provided up to the contract maximum as recorded on the minutes reports.**

### **Service Level Tracking for Unincorporated Areas**

During fiscal year 2001-02, the Sheriff began documenting and tracking services to unincorporated areas using the same general procedures as for contract cities. Station staff record required service levels on the same internal forms, and track services provided using the dispatch system and minutes reports.

Although we did not specifically test unincorporated area services, based on our review of the Department's procedures, we believe it is likely that similar recording and tracking problems exist for unincorporated areas.

As indicated above, we believe the Sheriff should account for patrol services to both contract cities and unincorporated areas using timecard data. However, as noted earlier, the Department indicated that it is working to improve the existing patrol monitoring system. Regardless of the monitoring system used, the Department needs to ensure that actions are taken to correct the problems discussed earlier for both contract cities and unincorporated areas.

### **Recommendation**

- 8. Department management use timecard data to track services to unincorporated areas, or take steps to provide accurate accounting for services in both the contract cities and unincorporated areas.**



LEROY D. BACA, SHERIFF

**County of Los Angeles**  
**Sheriff's Department Headquarters**  
**4700 Ramona Boulevard**  
**Monterey Park, California 91754-2169**



May 6, 2003

Mr. J. Tyler McCauley  
Auditor-Controller  
County of Los Angeles  
525 Kenneth Hahn Hall of Administration  
Los Angeles, California 90012

Dear Mr. McCauley:

**AUDITOR-CONTROLLER'S REVIEW OF  
SHERIFF'S CONTRACT CITY BILLING PRACTICES**

The Sheriff's Department has had an opportunity to review the report prepared by the Auditor-Controller's office regarding Contract City Billing Practices. The following responds to each of the Auditor-Controller's recommendations:

**Recommendation 1:** Sheriff management work with County Counsel to include specific service level information and the amount to be paid by the contract cities in the contact city law enforcement contracts.

**Response:** Concur.

As all current city-county law enforcement agreements are due to expire at the end of Fiscal Year 2003/04, County Counsel has been requested to initiate revisions to the standard Board approved city-county agreement for Fiscal Year 2004/05. This Department will assist County Counsel with implementing appropriate changes that address this issue through addendums.

**Recommendation 2:** Department management work with County Counsel to revise contract city contract language to allow the Sheriff and cities to revise service levels during the contract term.

**Response:** Concur.

*A Tradition of Service*

As all current city-county law enforcement agreements are due to expire at the end of Fiscal Year 2003/04, County Counsel has been requested to initiate revisions to the standard Board approved city-county agreement for Fiscal Year 2004/05.

**Recommendation 3:** Department management ensure service level changes are documented through contract amendments signed by the city and the Sheriff.

**Response:** Concur.

While documentation of current service level changes exist, it has been primarily cited during correspondence with the cities. This Department is currently revising the existing change form so that an agreed-upon service levels can be fully depicted on a single comprehensive document. The revision, to be effective July 1, 2003, will be incorporated into the changes as referenced in Recommendations 1 and 2.

**Recommendation 4:** Sheriff management modify staff time cards to include time allocation information and require patrol staff to allocate their time to key tasks, including services in contract cities and unincorporated areas, on their time cards.

**Response:** Disagree.

The use of time cards by patrol staff to allocate time to key tasks will not result in an improved level of accuracy, but will serve to increase the likelihood for errors as two levels of manual entry will be added. Additionally, we believe that the use of manual time cards to allocate time is not cost-effective and counter-productive in the law enforcement environment.

To utilize timecard data, personnel would be required to run their Deputy Daily Work Sheet (DDWS) logs, which is based on automated dispatch and mobile digital data, and manually calculate and transfer the data to the timecard. This timecard data would again have to be manually keypunched into CAPS by clerical personnel. These two added manual steps yield more opportunities for the types of errors reported in this audit. Assuming that each employee would spend 15 minutes per shift to complete this process, this would result in an estimated loss of 132,000 productive patrol hours annually, or the equivalent of 74 deputy sheriffs at an annual cost of approximately \$7 million, excluding employee support costs for entering the timecard data into the Countywide Accounting and Purchasing System (CAPS).

The individual tasks performed by patrol personnel are frequently broken into multiple segments due to the volume and variety of activity which often interrupt those tasks, i.e. priority calls and other responses which frequently cause breaks in the completion of a report. Because of the diversity and volume of activities and the need to continually

prioritize, the use of time cards would be cumbersome, increase the likelihood of error, and reduce the level of accuracy we wish to achieve. Any audit to confirm the accuracy of time cards would be based on RAPS (Regional Allocation of Police Services) and mobile digital data, which readily accounts for segmented tasks and is what will be exclusively utilized by a new system currently being developed and tested.

We are fully committed to the implementation of a new automated tracking program which utilizes the reliable RAPS dispatch data and information entered directly into mobile digital computers. This information allocates time for activity and tasks to specific service areas and provides the most reliable means to track actual service. It is anticipated this new system will be fully implemented by the end of this summer. (Refer to section entitled *Patrol Management Report*.)

**Recommendation 5:** Sheriff management use CAPS to accumulate timecard information and bill contract cities for the actual services provided up to the contract maximum.

**Response:** Disagree.

Currently, the Department bills the contract cities for the contractually agreed-upon service level. This ensures the collection of maximum revenue. To bill based upon actual services provided would be unwieldy and lead to budgetary unpredictability. After consulting with County Counsel, it was determined that this Department will be unable to bill for services inadvertently provided over and above the mutually agreed upon level. On the other hand, should the Department provide an insufficient level of service, and be mandated to reimburse the city, the Sheriff's/County would lose anticipated revenue. For instance, if the Sheriff's Department under-served the contract cities by only 1% and was required to make reimbursement, the County would experience an estimated loss of \$1.7 million in revenue, or the equivalent loss of funding for 18 Deputy Sheriffs.

It is our preference that we continue to bill for the contractually agreed-upon service level to ensure the maximum recovery of revenue. It is our contractual obligation to ensure that the proper level of service is provided to meet the requirement and to achieve as near 100% compliance as possible with minimal variance. With the improved tracking mechanisms being implemented, we are confident in our ability to be more accurate in monitoring service levels.

Our research further reveals that CAPS is not best suited for this particular purpose. A large volume of information would be generated as a result of this recommendation, making data entry into CAPS a time-consuming task. Coupled with the fact that CAPS is not particularly user-friendly and time-efficiently for this purpose, additional personnel would likely be needed for entering data into the system.

**Recommendation 6:** If the Sheriff decides not to use timecard data to account for contract city services as indicated in Recommendations 4 and 5 above: Sheriff management take action to address the minutes reports problems noted in our review.

**Response:** Concur.

The new automated system, in development for the past year, will directly utilize RAPS and mobile digital data, significantly enhancing the reliability of information and virtually eliminating the minutes report which has been the source of the preponderance of errors identified in the audit.

**Recommendation 7:** If the Sheriff decides not to use timecard data to account for contract city services as indicated in Recommendations 4 and 5 above: Once management has verified that the data and reports are accurate, Sheriff management develop procedures to bill contract cities based on the actual services provided up to the contract maximum as recorded on the minutes report.

**Response 7:** Disagree.

As previously stated in response #5, the Department believes that billing for actual services (instead of billing for the contractually agreed-upon service level) would not be fiscally prudent. Additionally, the new automated system will directly utilize RAPS and mobile digital data, virtually eliminating the minutes report which has been the source of the preponderance of errors identified in the audit.

**Recommendation 8:** Department management use timecard data to track services to unincorporated areas, or take steps to provide accurate accounting for services in both the contract cities and unincorporated areas.

**Response:** Concur.

While the Sheriff's Department does not concur with the use of timecard data to track services for reasons previously stated, it is certain that the combined efforts of the Sheriff's Mechanism Committee and our new automated system (utilizing RAPS and mobile digital data) will result in an accurate accounting of services in both the contract cities and unincorporated areas. It is the goal of this Department to make the new program a most accurate and comprehensive service tracking program available, as well as to ensure the confidence of the Board of Supervisors and our contract clients in its accuracy.

### **Patrol Management Report**

Prior to 1999, the tracking of service levels was the sole responsibility of the individual

patrol stations, each of which had its own system. This resulted in significant differences in how services were tracked. Up to that point, tracking was only performed for contract cities. Only brief annual audits were conducted, based only on those positions that were specifically tracked.

Recognizing the shortcomings of this system and our inability to fully account for the services being delivered, the Sheriff's Department began developing a centralized service level tracking program in 2000-01 to standardize the tracking effort. Although utilizing detailed RAPS and mobile digital data, it required manual review and transfer of data, thereby introducing a degree of human error. It is these types of errors which comprise most of the errors identified in the audit. Additionally, only certain fundamental types of services were capable of being tracked. While a significant improvement, it was intended to be a short-term solution.

In early 2002, the Sheriff's "Mechanism" Committee was created at the direction of the Board of Supervisors. Chaired by Lari Sheehan of the Chief Administrative Office, it consisted of representatives from each of the Supervisory Districts, County Counsel, Auditor-Controller and the Sheriff's Department. With the information needs and requirements of the working group identified, the Sheriff's Department began to develop a new comprehensive service level reporting system that was based on actual RAPS and mobile digital data, and which eliminates reliance on manual data entry.

Numerous specialists from throughout the Sheriff's Department have been assembled to develop this new service tracking system which will provide the Board of Supervisors and CAO with information relative to service levels, staffing and various statistical data. Currently being tested at Norwalk Station, it utilizes RAPS data obtained directly from the mobile digital activity logs. All patrol and contract personnel will now be required to maintain automated daily activity logs which attribute services by the minute to specific tasks and service areas. It is anticipated that this new system, expected to be fully implemented this summer, will result in a comprehensive accountability report and address the concerns of both the Sheriff's Department and the Auditor-Controller.

Sincerely,

LEROY D. BACA, SHERIFF

A handwritten signature in black ink, appearing to read "R. Doyle Campbell", with a long, sweeping horizontal stroke extending to the right.

R. DOYLE CAMPBELL  
ASSISTANT SHERIFF

Mr. J. Tyler McCauley

-6-

May 6, 2003

RDC:JER:sk

(Contract Law Enforcement Bureau)